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## EXTRAORDINARY PART II—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY

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### MINISTRY OF FINANCE

(Department of Revenue)

### NOTIFICATIONS

### CUSTOMS & CENTRAL EXCISES

*New Delhi, the 22nd March 1958*

**G.S.R. 172.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Motor Vehicles) Rules, 1954, the Central Government hereby makes the following rules, the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

### THE CUSTOMS AND CENTRAL EXCISE DUTIES (MOTOR VEHICLES) RULES, 1958

**1. Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Motor Vehicles) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty-paid materials" mean—

(i) finished, semi-finished and raw materials imported into India or the State of Pondicherry on payment of customs duty, and

(ii) materials manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid, used in the manufacture or assembly of the goods.

(b) "goods" means motor vehicles and shall include a motor car, truck, taxi cab, motor omnibus, lorry, jeep, land rover and a station wagon;

(c) "refund" means drawback of import duty on imported finished, semi-finished and raw materials and includes rebate of Central excise duty on indigenous materials.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry.

**4. Rate of refund.**—(1) The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the Central Excise duty paid on the indigenous materials, used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the shipper shall—

- (i) make declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of 1878) and these rules is being made;
- (ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within *six months* from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund. [No. 19.]

**G.S.R. 174.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the Customs and Central Excise Duties Refund (Dry Batteries and Cells) Rules, 1958, the same having been previously published as required under the said sub-section namely:—

#### Amendment

In sub-rules (b) and (d) of rule 2 of these Rules, for the words “dry batteries or cells”, the words “dry batteries or cells or individual battery components or part assemblies” shall be substituted.

[No. 20.]

#### CUSTOMS

New Delhi, the 22nd March 1958

**G.S.R. 175.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No 108-Customs, dated the 25th September, 1954, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid imported finished, semi-finished and raw materials, used in the manufacture of motor vehicles when such motor vehicles are manufactured in, and exported from, India or the State of Pondicherry.

[No. 95.]

**G.S.R. 176.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 43-Customs, dated the 7th February, 1958, namely:—

#### Amendment

For the words “dry batteries and cells” wherever they occur, the words “dry batteries or cells or individual battery components or part assemblies” shall be substituted.

[No. 96.]

S. K. BHATTACHARJEE, Dy. Secy.